

President’s Message - Kristin Sommer

Happy Spring! I can’t believe that our chapter year is coming to an end.

Our last meeting on the “Fraud Triangle: Not Good Enough These Days” by Jonathan Marks was a great interactive session that provided us with two new elements to keep in mind. Jonathan came recommended by our chapter member, Ryan Messinger. “Thank You Ryan,” this was a great recommendation. I encourage all of our members to recommend any speakers they feel will benefit the chapter.

Last chance for 8 CPE’s!!!! It’s our All Day Meeting on Thursday, April 26. This year we will focus on Forensic Accounting, Auditing, and Investigations. We will hear about “Hard Drive Forensics - Finding Hidden Data,” “The Business of Retrieving Digital Data,” and “Procurement Fraud.” This event will be held again at DeSales University, Center Valley Campus. This meeting is being sponsored by the DeSales University MBA Association and the Lehigh Valley IIA chapter. Please look for more detailed information in our newsletter!

Calling all Pigs fans! On Thursday May 3, 2012, we will have our annual end of year meeting and elections while taking in an Iron Pigs game. This is a great way to get out and enjoy the nice weather while networking and closing out yet again another successful chapter year! If you are interested in becoming more involved with the local chapter as an officer or governor, please contact me at president.lvacfe@gmail.com.

If you are interested in attending the 23rd Annual ACFE Fraud Conference, please look for details in this newsletter for team registration discounts. The national organization is offering pricing discounts based on group registration. You will need to submit the information through our organization to obtain the discounted rate. This conference will be an excellent way to not only earn your necessary CPEs but also to network with colleagues around the globe. Registration is due by April 5th!!!!

Also, if you are interested in getting more involved with our local organization, please contact me at president.lvacfe@gmail.com. I welcome the opportunity to speak with you and discuss how we can keep improving the chapter.

Thank you for your support of the Lehigh Valley Chapter ACFE!

Best Regards,

Kristin Sommer, CFE

Chapter President 2011-2012

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SPECIAL POINTS OF INTEREST:

- ◆ The ACFE is offering team pricing for attendees of the 23rd Annual Fraud Conference to be held June 17-22 in Orlando, FL

- ◆ Please see Page 9 for registration form

2011-2012 Officers / Board of Governors

Officers	Governors
Kristin Sommer – President	Joe Blisko - John Falk
Anu Ghai – Vice President	Lance Hawk - John Kalafut
Dominic Abruzzese – Treasurer	Tom Marakovits - Kathy Nesfeder
Maria Lindler-Steinke – Secretary	Jim O'Neill - Matt Orr
Jim Mahoney – Training Director	Todd Patterson - Heather Stadalman



Calendar of Events

Date	Event Details
April 26, 2012 7:15 am–4:30 pm All Day Event	Topic: Forensic Accounting, Auditing & Investigations Speakers: Lance Hawk, Jim Zоргorski, Louis Pichini, and William Monks Location: DeSales University CPE: 8 Credits
May 3, 2012 7:00 pm Start	Annual Chapter Meeting, Elections for 2012-2013 Social Event Location: Lehigh Valley Iron Pigs Coca Cola Park Picnic Pavilion

**REGISTER NOW FOR
THE APRIL MEETING
ON ACCOUNTING,
AUDITING &
INVESTIGATIONS**



New Certified Fraud Examiners

Please notify Maria Lindler-Steinke at secretary.lvacfe@gmail.com if you or a member you know obtains the CFE certification so that we may recognize this accomplishment in the newsletter.

Other Local Chapter Events

Philadelphia Area Chapter – April Breakfast Meeting

Date: Tuesday, April 24 (7:30 am –10:30 am)

Location: Doubletree Hotel (Philadelphia)

Topic: Fraud, Waste and Abuse—Delaware Department of Justice’s Response

Registration: <http://www.philaacfe.com/>

CPE: 2 credits

Cost: \$45

New Jersey Chapter – April Dinner Meeting

Date: Thursday, April 19

Location: Holiday Inn (Carteret, NJ)

Topic: To be announced

Registration: <http://www.acfenj.com/>

CPE: To be announced

Cost: \$45/\$30 students



The ACFE needs YOU!



Do you have some great ideas for our local chapter? Have you been thinking about getting more involved?

Our chapter year is coming to a close and chapter elections are scheduled for May. 3rd If you are interested in serving in any capacity (officer or board of governors), please notify Kristin Sommer at president.lvacfe@gmail.com.

April 26, 2012 Meeting - Forensic Accounting, Auditing, and Investigations

Event Agenda / Schedule:

7:15 am – 8:00 am - Registration/Breakfast

8:00 am – 4:30 pm - Presentations (Lunch will be served at 12:00 pm)

8 CPE credits from the ACFE

Location: DeSales University (2755 Station Avenue, Center Valley, PA)

Directions to the DeSales University Center -

At the intersection of Route 309 and Route 378, follow Route 378 North to Preston Lane. Make a right on Preston Lane to campus, and turn right on Landis Mill Road. At Station Avenue turn left and left again into the University Center parking lot.

If you are coming 378 South, turn left onto Preston Lane. At the end of Preston Lane, turn right on to Landis Mill Road. At Station Avenue turn left and left again into the University Center parking lot.

Web map available: <http://www.desales.edu/default.aspx?pageid=849> (Click on the map to enlarge it, and look for #48 & #49, the University Center & parking lot)

Topic #1: Hard Drive Forensics—Finding Hidden Data

Topic Abstract: This session will include a discussion of computer forensics including assumptions and scope, definitions, what to do if memory is an issue or the PC was acquired “live,” commercial software tools used, effectively searching both indexed and live data, filters, deleted v. wiped data, ways to hide data, easily locating pornography, hiding metrics, other places to find hidden data, and anti-forensics.

Speaker: Lance Hawk—Global Asset Protection, Air Products and Chemicals, Inc. and Lehigh Valley ACFE Governor

Lance works in Air Products’ Global Asset Protection group as Lead Specialist of Computer Crime Investigations and Forensics. He is responsible for global computer-related crime investigations and related computer forensic analysis. His other responsibilities include computer evidence handling and response, intrusion detection and response, cyber risk mitigation and response, and security compliance consulting and review.

Lance also serves as owner and principal of Lance Hawk Electronic Investigations, in which he performs computer forensics investigations and reviews on a part-time basis.

He has investigated and consulted on more than a thousand cases of "black hat" computer hacking attacks and other advanced technology crimes including intellectual property theft, cyber extortion, cyber stalking, denial of service attacks, internet tracking and tracing, online predators, web defacements and threats, industrial espionage, competitive intelligence disclosures and SOX and HIPAA compliance violations.

Lance serves as a consultant and trainer in the areas of computer security and computer forensics to government and industry, including the FBI. He has served as an expert witness in Federal and District courts. Lance holds a number of certifications including CFE, CGEIT, CISA, CISM, and CRISC. He is also a published writer.

April 26, 2012 Meeting (continued)

Topic #2: The Business of Retrieving Digital Data

Topic Abstract: Digital evidence consisting of files and artifacts requires specialized methods to locate and preserve them so they can be presented in legal proceedings. When properly introduced it is often indisputable and conclusive. If not properly done, even the most convincing evidence may be excluded. This evidence is not limited to computers but also includes digital cameras, GPS, cell phones, gaming systems, and removable media. Also, digital information can be stored, located, and recovered from the Internet.

This session will provide an overview of how computers and other devices store information, artifacts and files as well as the methods used to conduct exams, recover information, and how to present it in legal proceedings. Computers contain an extremely large amount of information and it's inherent upon an examiner to be able to identify and locate the pertinent information related to the specific investigation. These techniques will be discussed and explained. This session's goal is to provide investigators with an understanding as to how files and artifacts are created and stored on digital media, along with how they can be retrieved and used in legal proceedings.

Speaker: Jim Zogorski—Founder of Digital Forensics Consultants

Jim founded Digital Forensics Consultants, which specializes in electronic discovery, computer forensics, Internet investigations, and electronic surveillance counter measures. He worked in law enforcement for over 30 years, including serving as a Military Police Officer in the Marine Corp, a municipal police officer in the Philadelphia suburbs, and as a Special Agent with the United States Customs Service/Department of Homeland Security.

As a Forensics Agent, Jim conducted thousands of examinations of digital devices, presenting his findings in both Federal and State courts. He examined devices with several operating systems including Linux, Windows, and Macintosh systems. Jim has also conducted exams of digital cameras, gaming systems, PDAs, MP3 players, and cellular phones.

In addition, Jim supervised the first Cyber Investigative Group in the Department of Homeland Security at the Philadelphia Office of Investigation. This group handled digital forensics and digital and internet investigations.



April 26, 2012 Meeting (continued)

Topic #3: Procurement Fraud: Law Enforcement vs. Private Sector Investigations

Topic Abstract: The presentation highlights procurement fraud as the most insidious and pervasive of all the occupational frauds. In addition to a discussion of possible “red flags” and potential remedies, emphasis is given to the corporate culture and “slippery slope” of fraud, as both a means of preventing and detecting procurement fraud. The presentation is punctuated by a side by side comparison of historical cases, illustrating the unique challenges of conducting fraud investigations from both the law enforcement and the private perspective.

Speakers: Louis Pichini and William Monks—Deloitte Financial Advisory Services LLP

Louis is the leader of Deloitte’s Philadelphia office and has over 35 years of experience investigating complex crimes in both the private and public sectors. He specializes in forensic investigations and has testified in Federal court as an expert witness in the areas of financial fraud and forensic investigations.

Louis previously served as the Chief of the Criminal Division for the United States Attorney’s office in Philadelphia. He also served as the Assistant Attorney-in-Charge of the Organized Crime Division and was an adjunct professor in Trial Advocacy at the Temple University School of Law.

Louis is a graduate of the University of Pennsylvania, the Wharton School of Finance and Commerce, and the Villanova University School of Law.

Bill is a Senior Manager in the Forensic and Dispute Practice at Deloitte. He has over 27 years of experience in public accounting and as an FBI Special Agent. While working as a Special Agent, Bill led multi-agency teams charged with investigating high level fraud, bribery, and corruption investigations. His considerable fraud experience includes investigations of the construction, shipping, fuel, sanitation, education, and law enforcement industries. Bill has also performed extensive investigations of municipal, state, and federal government entities and has testified extensively in Federal court.

Bill is a Certified Public Accountant, a Certified Valuation Analyst, he is certified in Financial Forensics, and earned a Masters degree in Forensic Accounting.

Registration Contact:

Please pre-register with Dominic Abruzzese at treasurerlvacfe@gmail.com or via phone at 484/896-5103. Advance payment can be sent to Dominic (ACFE Treasurer) at 3500 Corporate Parkway, Center Valley, PA 18034. **Payment will be accepted at the door, but pre-registration is required by April 19, 2012. Individuals who register but do not attend are responsible for payment if they do not cancel by April 19.**

Cost:

\$160 members/\$200 non-members/\$50 students/law enforcement/retirees

DeSales University MBA Association Members may attend for \$30

Sponsors:

This event is jointly sponsored by the Lehigh Valley ACFE, the Lehigh Valley IIA, and the DeSales University MBA Association. We’d like to extend a special thanks to Dr. David Gilfoil, the Director of the DeSales MBA program.

For information about the DeSales MBA program, please contact the MBA office at 610/282-1100, ext. 1450.

May 3, 2012 Meeting—Social and Elections

Date: Thursday, May 3, 2012

Event Agenda / Schedule:

We plan to distribute tickets to those attending the April meeting. If you are unable to make this meeting, follow-up information will be provided regarding game day pickup time and location.

GAME START TIME - 7:05 PM - Ticket Pickup Time and Location TBD

Location: Coca-Cola Park, Allentown PA

Iron Pigs Website: <http://www.ironpigsbaseball.com/home/>

Registration:

Members (+1 guest) will get first priority for ticket purchases. **Please notify Dominic Abruzzese by March 25 if you are interested in attending this event.**

After March 25, 2012 non-members and any additional guests are welcome to register. Registration will be on a first-come first-served basis until all allotted tickets for the ACFE Lehigh Valley Chapter are taken or registration closes.

REGISTRATION DEADLINE IS APRIL 1, 2012, as we need to provide final head count to the Iron Pigs.

Please register with Dominic Abruzzese at treasurerlvacfe@gmail.com or via phone at 484/896-5103. **Advance payment is REQUIRED** and can be sent to Dominic (ACFE Treasurer) at 3500 Corporate Parkway, Center Valley, PA 18034 (Payment must be received by **April 30, 2012**. If you are unable to make the event for any reason you must notify Dominic Abruzzese no later than April 2, 2012; if you cancel after this time, you will still be responsible for payment.

Cost:

Member price is \$15 for ticket and food only

Non-member price is \$35 for ticket and food only

*Cash Bar

GO HOG WILD!



23rd Annual ACFE Fraud Conference –June 17-22 in Orlando, FL

The ACFE is hosting its 23rd Annual Fraud Conference and Exhibition in Orlando, FL from June 17–22. This is a great opportunity to attend educational sessions, earn CPE credits, and network with other industry professionals.

Keynote speakers include:

- Senator Christopher Dodd- U.S. Senator and co-author of the Dodd-Frank Act
- Michael Woodford, MBE–former Olympus Corp. CEO and Whistleblower
- Pamela Meyer, CFE–Best-selling author of *Liespotting: Proven Techniques to Detect Deception*
- Diana B. Henriques–Senior Financial Writer, *The New York Times*
- Mark Whitacre–Convicted Fraudster, his story is the subject of the film *The Informant* starring Matt Damon

The ACFE is offering team discounts for group registrations to the conference as follows:

Team Registration – Full Conference (includes Pre-Conference, Main Conference, and Post-Conference) - June 17-22

	3 or more	5 or more	10 or more
ACFE Member	\$1,195 (USD)	\$1,095	\$995
Non-Member	\$1,395	\$1,295	\$1,195

Team Registration – Main Conference Only–June 18-20

	3 or more	5 or more	10 or more
ACFE Member	\$795 (USD)	\$745	\$695
Non-Member	\$995	\$945	\$895

Please note that these rates are in effect only for group registration through the Lehigh Valley Chapter. If you plan on attending, please use the registration form found on page 9 of this newsletter. Please do not register via the ACFE website.

Registration is due to Maria Lindler-Steinke (secretary.lvacfe@gmail.com or FAX to 813/348-3154) by April 1st. Please note that no payment is due at this time. The ACFE will bill each registrant.



Please note that as of the newsletter production date, we have four attendees for the main conference. Our current rate is \$795 per person.

With one additional attendee, our rate will drop to \$745 per person and with six additional attendees, our rate will be \$695 per person.

23rd Annual ACFE Fraud Conference and Exhibition



ORLANDO, FL | JUNE 17-22, 2012

SECTION 1: ATTENDEE INFORMATION

Name (first, last) Dr. Mr. Mrs. Ms. _____ Email Address _____

Name on Badge (e.g. James or Jim) _____ Phone _____ Fax _____

ACFE Member (Yes No)? If Yes, Member # _____ Other Designations (CPA, etc.) _____ Address: Home Business _____

Company _____

Title _____ City _____ State/Province _____ Zip/Routing/Postal Code _____

Country _____

Please indicate any special needs:
 Dietary: Vegetarian Kosher

Physical: Please check here if you require special accommodations to participate and email a description of your needs by May 1, 2012 to events@ACFE.com. After May 1, 2012 we cannot guarantee we can accommodate your request.

SECTION 2: MEMBERSHIP OFFER — Join now and save on registration fees!

Attention Non-Members: Sign up today for a one-year ACFE membership and save on registration fees for the Conference.

Yes, I would like to join the ACFE, please accept my application. When registering for the conference, I will choose member rates.

No, I do not wish to join the ACFE at this time and will pay the non-member conference registration fees.

Membership Dues
 Associate (US/Canada) \$150
 Educator Associate* (US/Canada)..... \$40
 Student Associate** (US/Canada) \$25
 For other country fees, visit ACFE.com.

SECTION 2 TOTAL: \$ _____

Have you ever been convicted of a felony or misdemeanor involving moral turpitude, including convictions expunged ("Moral turpitude" means an offense that calls into question the integrity or judgment of the offender, such as fraud, bribery, corruption, theft, embezzlement, solicitation, etc.)? Yes No If so, please describe (attach written statement if necessary): _____

New Members Only: I certify that the above is true and correct to the best of my knowledge. Falsification of any information on this application is grounds for denial or revocation of membership. If this application is accepted, I agree to abide by the Bylaws and Code of Professional Ethics of the Association of Certified Fraud Examiners. Membership is a privilege and not a right. Qualifications are established by the Board of Regents, whose decisions are final. I consent to the storage of my personal data in ACFE's offices in the United States, in its regional offices, and by its local chapters.

Signature _____ Date _____

SECTION 3: REGISTRATION PACKAGES	Early Registration* by March 30, 2012	Advanced Registration* by May 1, 2012	Standard Registration after May 1, 2012	Government Pricing
<input type="checkbox"/> FULL CONFERENCE PACKAGE (June 17-22) Includes the Main Conference and Pre-Conference: You will have the opportunity to choose from two pre-conference sessions at a later date. Post-Conference: You will have the opportunity to choose from three post-conference sessions at a later date.	ACFE Members: \$1,295 Non-Members: \$1,495	ACFE Members: \$1,395 Non-Members: \$1,595	ACFE Members: \$1,495 Non-Members: \$1,695	ACFE Members: \$1,275 Non-Members: \$1,475
INDIVIDUAL EVENT PACKAGES <input type="checkbox"/> Pre-Conference Only (June 17) You will have the opportunity to choose from two pre-conference sessions at a later date.	N/A	N/A	ACFE Members: \$350 Non-Members: \$450	N/A
<input type="checkbox"/> Main Conference Only (June 18-20)	ACFE Members: \$895 Non-Members: \$1,095	ACFE Members: \$975 Non-Members: \$1,175	ACFE Members: \$1,095 Non-Members: \$1,295	ACFE Members: \$825 Non-Members: \$1,025

Continued on next page ▶

Instructional DVDs Available

We upgraded some of our training tapes to DVD format. Lehigh Valley ACFE members can borrow these DVDs free of charge for their personal use. The tapes are stored at PPL at 9th and Hamilton, Allentown and are available for pick up Monday through Friday from 8:00 AM to 5:00 PM. Please contact Jim Mahoney, ACFE Training Director, at jmahoney@pplweb.com or 610-774-6455 to arrange for video use. The following titles are available:

- Beyond the Numbers: Professional Interview Techniques
- Cooking the Books: What Every Accountant Should know about Fraud
- Encyclopedia of Fraud - CD ROM
- Finding the Truth: Effective Techniques for Interview and Communications
- Fundamentals of Computer Fraud
- How to Detect and Prevent Financial statement Fraud
- Introduction to Fraud Examination - Vol. 1
- Introduction to Fraud Examination - Vol. 2
- Introduction to Fraud Examination - Vol. 3
- Introduction to Fraud Examination - Vol. 4
- Introduction to Fraud Examination - Vol. 5
- Investment Swindles and Con Schemes
- Making Crime Pay: How to Locate Hidden Assets
- Other Peoples Money: The Basics of Asset Misappropriation
- The Corporate Con: Internal Fraud and the Auditor
- The Fraud Trial

**DON'T FORGET TO
REGISTER FOR THE
23RD ANNUAL
ACFE FRAUD
CONFERENCE AND
EXHIBITION**

Membership Application and Dues

Group Membership:

A trend has emerged within our chapter membership. Groups of chapter members work for the same organization. To adapt to this growing trend, the LV ACFE is now accepting members as a group. A single discounted fee, based on the size of the group, will be accepted from organizations that wish for multiple people to join. All members of the group are asked to complete the membership application and fill in the group sponsor's name next to the employer name.

A group must include at least one voting member or a Certified Fraud Examiner (CFE). Members of the group that are not members of the national association will not be eligible to vote or hold office. A group member will be eligible to participate in all training events and on all Chapter Committees. Membership in the National Association is optional.

Group of 5 Members	\$100.00
Group of 5–10 Members	\$100.00 plus \$20 per person
Group over 10	\$200.00 plus \$15 per person

Membership benefits include: Discounts on all Chapter sponsored training events as well as select ACFE sponsored training events; earn CPE credits at member rates; networking opportunities.

Association of Certified Fraud Examiners

Lehigh Valley, PA Chapter #103 MEMBERSHIP APPLICATION

The information you provide in this section may be printed in the Chapter Directory.

Name	Nickname	
Professional Certifications		
Job Title		
Employer	Group Sponsor	
Preferred Mailing Address: Office _____	Residence _____	
Street		
City	State	Zip Code +4
Telephone: Office: ()	Fax: ()	
Residence: ()	E-Mail:	

Chapter Member Dues: \$25.00 (MUST BE A CFE or National Member)

A Member is required to be a Certified Fraud Examiner or an Associate Member of the National Association. A Member is eligible to vote and hold office in the Chapter and is eligible to participate on Chapter Committees.

Chapter Affiliate Dues: \$30.00 (NON-CFE DUES)

An Affiliate is not required to be a Certified Fraud Examiner and is not eligible to vote or hold office. An Affiliate is eligible to participate on Chapter Committees. Membership in the National Association is optional.

Group Membership:

A group member is required to be sponsored by a Chapter Member or a Certified Fraud Examiner and is not eligible to vote or hold office. A group member is eligible to participate in all training events and on Chapter Committees. Membership in the National Association is optional.

Student Member/Law Enforcement: \$10.00

This membership is reserved for full time students enrolled in institutions of higher education, as well as federal, state, and local law enforcement employees.

Make checks payable to: *“ACFE, Lehigh Valley Chapter”*

Mail this application form and your check to:

*Dominic Abruzzese
3500 Corporate Parkway
Center Valley, PA 18034*

Annual Dues for the Lehigh Valley Chapter do not include annual dues for the Association of Certified Fraud Examiners.

If you would like additional information about the Association of Certified Fraud Examiners, please call (800)245-3321 or write to: 716 West Avenue, Austin, TX 78701.

For local chapter questions, please call Kristin Sommer, Chapter President, at (610)317-4563

Membership Renewal ___ New Membership Appl. ___ Referred By _____

Signature _____ Date _____